

Percent of Families with Selected Income Tax Expenditures (%)

2015 Income Levels and Law

Family Size Adjusted Cash Income Percentile	EITC and Child Tax Credit (including the Refundable Portion)	ACA Premium Assistance Tax Credit (including the Refundable Portion)	Exclusion of Employer Provided Health Insurance	Deductibility of Home Mortgage Interests	Deductibility of Charitable Contributions	Deductibility of State and Local Taxes	Preferential Rate on Capital Gains and Dividends
0 to 20	41.8	9.2	3.7	0.1	0.1	0.1	0.0
20 to 40	37.1	9.7	21.3	2.3	1.8	2.7	1.2
40 to 60	29.5	4.5	53.4	11.4	10.5	14.0	5.6
60 to 80	23.5	0.8	76.4	31.1	31.4	37.8	17.3
80 to 90	9.2	0.2	84.0	52.9	54.5	62.9	28.1
90 to 95	2.8	0.2	84.1	63.4	68.5	76.4	40.0
95 to 99	1.8	0.1	79.9	66.2	76.9	79.9	55.1
99 to 99.9	0.1	0.0	70.1	60.9	81.1	80.8	75.0
Top .1	0.1	0.0	64.5	53.2	85.9	85.8	88.7
Total	27.4	4.9	47.4	20.7	21.5	25.0	12.6

*For the lowest income percentile, the distribution of tax expenditures does not include families with negative income.

**Percentiles begin at family size-adjusted cash income of: \$16,311 for 20 to 40; \$28,448 for 40 to 60; \$47,339 60 to 80; \$77,997 for 80 to 90; \$113,139 for 90 to 95; \$160,522 for 95 to 99; \$387,400 for 99 to 99.9 and \$1,526,021 for Top .1.

The following table shows the percentage of families with selected income tax expenditures, by family size-adjusted cash income percentile, for the year 2015. The percentages are based on the 2015 income levels and law. The percentages are rounded to one decimal place. The percentages are based on the 2015 income levels and law. The percentages are rounded to one decimal place. The percentages are based on the 2015 income levels and law. The percentages are rounded to one decimal place.



Distribution of Selected Income Tax Expenditures: Tax Benefits as a Share of After-Tax Income (%)

2015 Income Levels and Law

Family Size Adjusted Cash Income Percentile	EITC and Child Tax Credit (including the Refundable Portion)	ACA Premium Assistance Tax Credit (including the Refundable Portion)	Exclusion of Employer Provided Health Insurance	Deductibility of Home Mortgage Interests	Deductibility of Charitable Contributions	Deductibility of State and Local Taxes	Preferential Rate on Capital Gains and Dividends
0 to 20	8.7	4.0	0.1	0.0	0.0	0.0	0.0
20 to 40	4.4	2.3	1.2	0.0	0.0	0.0	0.0
40 to 60	1.4	0.6	2.1	0.2	0.1	0.1	0.0
60 to 80	0.5	0.1	2.4	0.5	0.2	0.5	0.1
80 to 90	0.1	0.0	2.4	0.9	0.4	1.0	0.2
90 to 95	0.0	0.0	1.9	1.2	0.6	1.3	0.3
95 to 99	0.0	0.0	1.2	1.1	0.7	1.2	0.7
99 to 99.9	0.0	0.0	0.5	0.6	0.9	1.9	2.2
Top .1	0.0	0.0	0.1	0.1	1.7	2.1	8.6
Total	1.0	0.5	1.6	0.6	0.5	0.9	1.0

*For the lowest income percentile, the distribution of tax expenditures does not include families with negative income.

**Percentiles begin at family size-adjusted cash income of: \$16,311 for 20 to 40; \$28,448 for 40 to 60; \$47,339 for 60 to 80; \$77,997 for 80 to 90; \$113,139 for 90 to 95; \$160,522 for 95 to 99; \$387,400 for 99 to 99.9 and \$1,526,021 for Top .1.

The following table shows the percentage reduction in after-tax cash income from eliminating each tax expenditure for each family size-adjusted cash income percentile. The percentages are based on the 2015 income levels and law. The percentages are rounded to the nearest tenth of a percent. The percentages are based on the 2015 income levels and law. The percentages are rounded to the nearest tenth of a percent. The percentages are based on the 2015 income levels and law. The percentages are rounded to the nearest tenth of a percent.

**** Estimates are the percentage reduction in after-tax cash income from eliminating each tax expenditure.

